UNITED STATES BANKRUPTCY COURT WESTERN DISTRICT OF TEXAS WACO DIVISION

IN RE:

\$ CASE NO. 09-60792

\$ GARY and INA ST. CLAIR,

\$ CHAPTER 13

DEBTORS.

<u>UNITED STATES OF AMERICA'S OBJECTION TO</u> CONFIRMATION OF DEBTOR'S PLAN OF REORGANIZATION

The United States of America, on behalf of the Internal Revenue Service, files this objection to confirmation of the debtor's plan of reorganization and represents the following:

- 1. The United States objects to confirmation because the debtors' plan fails to pay the Internal Revenue Service's allowed priority and secured claim.
- 2. The United States objects to confirmation of the debtors plan because the debtors have failed to file all pre petition tax returns. It appears the 940 for 2003, 2004 and 2005, the 941 for the 2^{nd} quarter of 2006 and the 1040 for the 2008 tax year have not been filed..
- The United States also objects to confirmation on the basis that the plan is not feasible.
 Wherefore, the United States prays that the debtors plan not be confirmed.

Respectfully submitted,

JOHNNY SUTTON UNITED STATES ATTORNEY

By:

/s/ STEVEN B. BASS

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "United States of America's Objection to Confirmation of Debtor's Plan of Reorganization has been mailed either by the Courts electronic mail system or via First Class Mail on this the 19th day of November 2009, to the following:

Gary and Ina St Clair 614 S. Commerence St Bremond, TX 76629

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/s/ STEVEN B. BASS
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Assistant United States Attorney